

Mississippi Board of Psychology

LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, Mississippi 39205-0956

July 14, 2004

Dear Mr. Bryant:

The Mississippi Board of Psychology has as its mission the appropriate licensing and re licensing of psychologists in the state of Mississippi and regulation of appropriate practice of psychology in the state. To this end, the Board requires practitioners to attend continuing education workshops and conducts investigations of complaints against psychologist and others who purport to practice psychology.

AUDIT FINDINGS:

Internal Controls over Cash Receipt Functions Should be Strengthened.

Response: Mississippi Association Managers, Inc agrees that it has not consistently maintained a receipts log with all fees received. Bank statement reconciliation has not been done every month and deposit receipts were not kept with statements. The Quarterly Collateral Sufficiency Analysis reports were reconciled but no record of the reconciliation was kept.

Corrective Action:

- A. Mississippi Association Managers, Inc has established a receipts log with daily entries. All fees will be noted including license renewal fees as well as fees for testing, provisional licenses and civil commitment examinations.

- B Bank statements will be reconciled upon receipt and maintained in a binder by MAM, Inc. staff.
- C. Bank deposit receipts will be kept in the binder with monthly statements in the Board Offices
- D Quarterly collateral Sufficiency Analysis reports will also be reconciled by staff of MAM., Inc.

Surety Bond Coverage Should be Maintained

Response: Mississippi Association Managers agree with this finding. It has in the past maintained surety bond coverage but allowed the policy to lapse during a physical move of their offices.

Corrective Action:

Mississippi Association Managers will apply for surety bond coverage for all employees with access to receipts and significant financial responsibilities.

Board Minutes Should Be Signed

Response: We agree that not all minutes from Board meetings were signed by the Recording Secretary immediately upon approval by the Board.

Corrective Action:

Preliminary minutes for all meetings will be sent via electronic mail to all members of the Board prior to the next scheduled meeting of the Board. Members will indicate corrections and or additions for inclusion prior to that meeting. At the next meeting the Board will approve the minutes and they will be signed by the current Recording Secretary. Thereafter the minutes will be maintained in a binder in the Board Offices.

Funds Should Be Deposited to the Clearing Account Promptly and Transfer to the Stat Treasury Should be Timely

Response: We agree that deposits have not been made on a timely basis. Mainly during license renewal (April through June) funds have not been deposited into the clearing account as quickly as required. In addition, the fact that board members who must sign checks for deposit to the Treasury do not reside in the immediate area has precluded timely deposit into the Treasury.

Corrective Action:

All receipts will be deposited to the clearing account daily by staff of Mississippi Association Managers, inc. The Board has approved an additional person as a signature


authority on the clearing account who is in the metropolitan area . This should help the Board in having deposits placed into the Treasury on a more timely basis..

State Travel Laws and Policies Should Be Complied with

Response: Mississippi Association Managers, Inc., agrees that it has not checked travel reimbursements carefully enough to ensure that all requests for payment comply with State Travel requirements.

Corrective Action:

Travel reimbursement forms will be checked by two members of Mississippi Association Manager's staff prior to submission for payment. This double examination will insure that proper receipts are submitted and that meals which are provided as part of a conference registration are not reimbursed.


C. Nina Jannik, Ph.D.
Board Administrator